



Dominican Friars

St. Paul's Dominican Community, 1413 East 17th Street, Bloomington, Indiana 47408 - 812-339-5561

May 2, 2006

To Whom It May Concern:

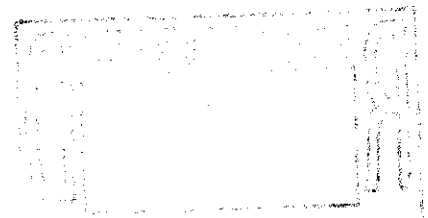
I have been asked to write a letter of support for Daniel Korson and feel privileged to have been asked. I have known Dan for approximately 15 years and worked with him at Muskegon Catholic Central for a good part of those years. During those years I attended many administrative meetings in which Dan was constantly a voice whose insights showed care and concern for the people we served. His office was located directly across from my residence door and so as I moved about the facility I would often stop to visit with Dan. I found him to be a good listener and when I had a problem or concern, a person whose insights I sought out and respected. When a project needed volunteer help Dan was among the first who would volunteer and he was a hard worker at those events. He is a spiritual man and many times I found that our conversations centered on the Church and our relationship with God. I find him to be a man of prayer who takes his relationship with God very seriously. I found him to be one of the "peace-makers" among the staff. He would constantly call others to understanding and forgiveness and a sense of team work. All of this was most strongly seen in his children. I was able to teach and work with his eldest daughter especially. His children reflect the very goodness that is Dan and his wife.

I would ask that given his cooperation in this matter and past history that Dan be given consideration for leniency as much as possible. I would especially ask that unnecessary publicity be avoided so that his family does not need to suffer any further hardships and that healing and forgiveness might be achieved for them and for the community.

If I can be of any further assistance please feel to contact me by letter or phone. If need be I would also be willing to travel from my home in southern Indiana to attest to Dan's character.

Respectfully,

Brother Benedict Baer, O.P.



April 25, 2006

Most Honorable Judge:

I am writing this letter on behalf of Daniel Korson whom I have known for over twenty years both personally and professionally. I was principal at Muskegon Catholic Central High School until June 2001 and worked on the Greater Muskegon Catholic Schools' Administrative Team with Dan while he was Business Manager. Dan is also married to my husband's niece Therese. Both as a colleague and as a relative, I have known Dan to be a quality and caring individual, respected and loved by those around him.

As Business Manager of the GMCS, Dan worked passionately and tirelessly for the Catholic schools. His relentless optimism and commitment to Catholic education was an inspiration to me as principal. Dan left no stone unturned in his pursuit of economic stability for the school system. During this time I also came to see Dan as a man on a faith journey that was very important to him. During prayer and on administrative retreats, he shared his journey humbly and his desire to deepen his faith. I had the highest esteem for Dan both as a professional and as a man of faith.

As a father of four girls and husband, I saw Dan work just as passionately. Family was a priority for him, and he involved himself in the faith life, education and countless activities of his daughters. Whether at church or at school, Dan and Therese and daughters were a family that loved and supported one another.

When I first heard of this tragedy, I responded with total disbelief. As I learned more and pondered the consequences, the English teacher in me found it akin to the Greek tragedies I so often had taught. The truly great man whom everyone admired has been brought down by a flaw—a flaw no doubt that began with the desire to hold things together, to keep things afloat, to save what was good.

As you stand in judgment of Dan's crimes, I ask that you see also the goodness of a life lived in the service of others. The shame he has brought to himself and his family, the loss of stature and profession, and the suffering he has brought to the community he served and loved are suffering beyond punishment. I ask that your justice be tempered by compassion for a truly good human being who made some grave and costly errors, for his family who needs their dad and husband, and for the community which needs to heal and move on.

Sincerely,

A handwritten signature in black ink, appearing to read "Patricia M. O'Toole". The signature is fluid and cursive, with a long horizontal stroke at the end.

Patricia M. O'Toole

April 17, 2006

ATTN: Mr Kevin B. Even
Even and Franks
900 Third St. - Suite 204
P.O. Box 629
Muskegon, MI 49443-0629

Re: Dan Korson

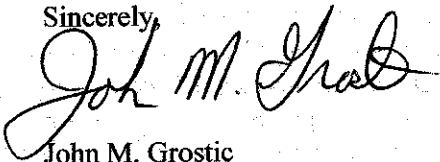
Dear Mr. Even:

I write this letter in support of Dan Korson. I was the first President of the Board of Directors of Muskegon Family Care. I held that position until August of 2004. In that capacity, I first met Dan Korson when he was hired to perform financial services for Muskegon Family Care. Dan and I saw each other at least twice per month at committee and Board meetings - and often during one of my frequent stops at Muskegon Family Care. In the last several weeks, I have seen Dan twice and communicated with him several times by phone or E-mail.

During my time at Muskegon Family Care, I was extremely impressed with Dan Korson. He was absolutely outstanding in the services he provided to us. As a Federally Qualified Health Center (when we hired Dan, we were a FQHC "look alike", achieving full FQHC status after we hired him), we were constantly involved with an extremely complex and fragile financial situation. Before Dan arrived, we Board members struggled mightily to understand our financial situation. Dan's arrival changed that situation for us in very positive ways. Our understanding of our financial situation - and indeed the financial situation itself - improved dramatically after Dan arrived. It is now obvious that he was "too good" in that he was able to divert funds away from our organization without our knowledge. But it also needs to be said that he was nevertheless instrumental in putting Muskegon Family Care on a more sound financial footing than it had ever been. We were able to consistently expand services - and we even built a wonderful new building that recently opened! I admit to being stunned at how well we did financially with Dan's help even as he was siphoning off funds. His criminal acts are inexcusable. But even as those crimes were being committed, Dan was also serving Muskegon Family Care in extremely positive ways.

My conversations with Dan during the last few weeks have been an inspiration to me. He has felt immense relief in having his deception exposed and he has focused that relief into a committed effort to be completely honest with himself and others. I'm certain he would do anything he could to set his wrongs right. For Dan, this is one of those seminal moments in a man's life when he is forced to look at himself squarely and face what he has been and decide who he will become. I have little doubt that Dan is becoming a man who will spend the rest of his life living honestly, treating others fairly, and making his community a better place. I can't imagine a situation in which the mercy of the Court is more warranted. I would be honored to provide additional information if it would be helpful to the Court.

Sincerely,



John M. Grostic
18288-22 Woodland Ridge Dr.
Spring Lake, MI 49456
(616) 847-5089 jgrostic@netpenny.net

Jeff Brooks
807 Andover Drive
DeWitt, MI 48820

April 30, 2006

Kevin B. Even
Even & Franks, PLLC
250 Terrace Plaza
PO Box 629
Muskegon, MI 49443

Dear Mr. Even:

I am writing to you in regards to Dan Korson. I have known Dan for the past 26 years. I met Dan when we were in high school and we have maintained our friendship since, one of the friendships I have appreciated and have made an effort to continue. One thing that has impressed me over the years has been his devotion to his family. He takes enormous pride in the academic, athletic, and other school related accomplishment of all of his daughters. He's always lived a fairly simple life, taking the most pleasure in being with friends and family, taking long walks with his wife Therese, and attending various school functions. One of the things I know he's enjoyed were the years he has coached his daughter's girls basketball teams. Education was always an important part of Dan's life, from his own studies, graduating in the top ten at Muskegon Catholic, his studies at Albion College, and passing the CPA exam. He has always been very interested in the academic development of his kids, reading to them as small children and helping them with their homework.

Dan has obviously made some big mistakes that have recently come to light, but I hope his years of being a good father, friend, and member of the community will be reflected in his punishment.

Sincerely,

A handwritten signature in cursive script that reads "Jeff Brooks". The signature is written in dark ink and is positioned above the printed name.

Jeff Brooks

April 25, 2006

Honorable Gordon J. Quist
U.S. District Court

Dear Judge Quist,

I have had the privilege of knowing Dan Korson for nearly ten years. I worked with Dan during the late 1990's while I was principal of St. Michael School in Muskegon. Dan joined our administrative team and earned my respect and admiration for many reasons. While I am troubled by his actions, I would beg for your lenient consideration for this wonderful, imperfect man.

I found Dan Korson's ministry to the Greater Muskegon Catholic Schools to be authentic. He demonstrated through his enthusiasm and passion that he was willing to work with all his might to see the schools thrive. I found him to be kind, responsible, and in every aspect a Christian gentleman. He treated everyone with dignity and respect, and no question was ever an annoyance, no phone call a disturbance. In short, his actions, words and demeanor were exemplary.

That Dan's actions have taken this unexpected and disappointing turn has plagued me since I first heard the news. Reconciling these deeds with his personal integrity has been difficult for me. Yet, as I ponder this difficult time, I can recognize that his actions, while illegal, were never evil. However misguided, I believe he intended to do good. Certainly, personal gain in his lifestyle was not his motive, only the preservation of institutions he believed to be fundamentally good.

That accounting procedures are in place in most organizations is due to the fact that studies clearly indicate that anyone can misuse funds given need, opportunity, and ability to rationalize their actions. My belief is that had proper checks and balances been in place, Dan would never have begun to shuffle funds inappropriately. Had procedures been better imposed, a fine man would not be in such a difficulty, and his family and friends would not be so devastated.

Knowing Dan's integrity, I presume he would not want to shrug the blame he bears today. However, I ask you to consider that a strict sentence would fail to benefit society in this matter. Clearly he is no threat to society. He has many gifts and talents to offer, and he has freely admitted to his wrongdoing. While his imperfection is public and humiliating, I can assure you that this is a good man with a wonderful family, many friends, and a community that supports him.

I ask that you recognize the qualities of this man who has done wrong, and keep in mind the good he has done and the good that he may continue to do for his community. Your

mercy on Dan's family would be highly appreciated since they have already suffered so greatly. His sentence will also be theirs. His knowledge of their pain in dealing with this ordeal has provided him with great punishment already.

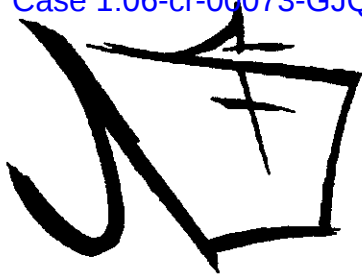
I would gladly offer additional testimony as to Dan's character if you should need it. I am eager to help Dan and his family in any way I am able.

While I was a principal I observed jokingly that parents usually cried for justice until their child was involved and then were more interested in mercy. Yet, I am asking for your mercy. However, I also tried to make punishment meaningful as a learning experience. I believe Dan has learned and will be a better citizen through this experience. In short, I'm also asking for a merciful and meaningful consequence for this good man.

Sincerely,

A handwritten signature in cursive script that reads "Elaine Bertram".

Elaine Bertram
Former Principal St. Michael School, Muskegon
1621 Sandra NW
Grand Rapids, MI 49544
616-784-9187



St. Francis de Sales Parish

2929 McCracken Avenue
Muskegon, Michigan 49441
(231) 755-1953 FAX (231) 759-7074
email: sfnorton@iserv.net website: sfnortonshores.com

April 10, 2006

Your Honor:

I have known Daniel M. Korson for twelve years and I hired him to serve as the Business Manager for St. Francis de Sales Parish in 1997. I know his wife, Therese, his four daughters, and his extended family. He has been a dedicated and active member of this church community as well as in the wider civic and religious community.

I have always known Dan, professionally and personally, to be a person of integrity, a hard worker, a dedicated family man, a person who would go the extra mile to be of help to others. I have witnessed many occasions and instances where his involvement was exemplary.

Like many others, I was shocked and saddened to learn of Dan's misuse of funds that he was responsible for managing, including those of this church community. This was so out of character from the manner in which I have worked with him and seen him work with others.

While in no way condoning his actions, I am grateful that Dan came forward and acknowledged his misconduct. While we are still trying to understand the full implications of his actions, I know that this is a complete departure from his past behavior. I do believe that he is contrite and repentant.

It is in that spirit that I write and ask consideration for his case, especially in light of his previous record of contributions and efforts on behalf of others. Having talked with many in the community, I am aware of support for Dan and his family. No one wants to see them suffer or further harmed by the humiliation of this public disclosure. It is our hope that the entire process will move ahead in a spirit of healing and forgiveness.

If necessary, I am willing to discuss this further, if it would prove helpful.

Sincerely,

A handwritten signature in black ink, appearing to read "Thomas G. Simons". The signature is fluid and cursive.

Rev. Thomas G. Simons
Pastor

